

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Monday 04th December, 2023

No. 464

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 05/2023-GST/SIKKIM

Date: 31st March, 2023

NOTIFICATION

In pursuance of the powers conferred by sub-rule (4B) of rule 8 of the Sikkim Goods and Services Tax Rules, 2017, the State Government, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of Sikkim, in Finance Department No. 27/2022-State Tax, dated the 26th December, 2022, namely:-

In the said notification, for the words, "provisions of", the words "proviso to" shall be substituted.

2. They shall be deemed to have come into force from the 26th day of December, 2022.

F. No. GOS/2009-2010/16-1C (9) VOL-III]

**Manoj Rai
Commissioner
Commercial Taxes Division
Finance Department**

